

Michigan Bus Schedule

(See Instructions on Reverse Side)

Name	IFTA Account Number		
Address	City	State	ZIP Code
Tax Period			

1. a. Gallons of tax paid fuel purchased at Michigan Retail
Stations and placed in your motor coaches 1a. _____
- b. Gallons of tax paid fuel withdrawn from your Michigan bulk
storage facilities and placed in your motor coaches 1b. _____
- c. Total Gallons. Add lines 1a and 1b. Enter here 1c. _____
2. Miles traveled on Michigan highways (from IFTA-101) 2. _____
3. Fleet average miles per gallon (from IFTA-101) 3. _____
4. Gallons consumed in Michigan. Divide line 2 by line 3 4. _____
5. Enter the lesser amount of line 1c or line 4 5. _____
6. CREDIT AMOUNT. Multiply the gallons on line 5 by 15 cents per gallon and
enter the dollar amount here **CREDIT** 6. _____
7. Credit claimed on your IFTA-101 in the Michigan Column 7. _____
8. Subtract Line 6 from Line 7 and enter amount due here **TAX DUE** 8. _____

**YOU MUST ATTACH A COPY OF THE IFTA-101 THAT WAS FILED WITH YOUR BASE
JURISDICTION SHOWING THE CREDIT TAKEN IN THE MICHIGAN COLUMN**

CERTIFICATION

I declare, under penalty of perjury, that the information in this return, and attachments is true and complete.

☐

I authorize Treasury to discuss my return and attachments with my preparer.

☐

Do not discuss my return with my preparer.

Taxpayer Signature	Date
Title	Telephone Number

☐

I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.

Preparer Signature	Date
Preparer Address	Preparer Telephone Number

GENERAL INFORMATION

Prior to joining IFTA on January 1, 1996 the State of Michigan did not license bus companies for fuel tax purposes. While a bus company's motor coaches are not exempt from fuel taxes in this state, they can receive a refund of their fuel taxes to the extent that the fuel is acquired and consumed in this state. Prior to IFTA, bus companies were required to file *Claim for Refund of Motor Fuel Tax on Diesel Fuel used at Plant or Jobsite* (Form 2343) or *Michigan Bus Schedule* (Form 2350) to get their refund. IFTA did not change the method of taxation for buses, however, it did affect the fuel tax licensing requirements. Many IFTA jurisdictions require bus companies to license their motor coaches for fuel tax, therefore, Michigan administratively started IFTA fuel tax licensing of bus companies after January 1, 1996.

As a result of IFTA licensing, bus companies must file the IFTA fuel tax report. The following information will assist you in completing the Michigan portion of your IFTA return.

Assuming you operate only motor coaches in Michigan, no matter what the mix of your fleet is in other IFTA jurisdictions, the Michigan column of IFTA-101 will be completed as follows:

In the **IFTA miles column** record all miles traveled by your motor coaches in the State of Michigan for the tax period.

In the **taxable miles column** always record a zero (0).

In the **taxable gallons column** always record a zero (0).

In the **tax paid gallons column** enter the number of tax paid gallons acquired in Michigan for the tax period, with the following exceptions: (1) Do not claim Dyed Diesel Fuels, or (2) If you have bulk diesel fuel storage in this state you can only claim the gallons withdrawn from this storage facility.

You cannot claim total gallons acquired into your diesel storage facility if they have not been withdrawn.

In the **net taxable gallons column** record the same number of gallons you claimed in the tax paid gallons column. Place this number in brackets and multiply it by the tax rate which will give you a credit for all fuel delivered into your motor coaches for the tax period.

The Michigan **tax (credit) column** of IFTA-101 will reflect any credit due you. This credit can be used to offset a liability to other jurisdictions, or it will be refunded or credited forward to a subsequent tax period in conformity with the provisions in the IFTA Articles of Agreement.

After completing the IFTA-101 you must complete the *Michigan Bus Schedule* (Form 2350) and determine your corrected credit. If the amount of the credit claimed on the Michigan portion of IFTA-101 is equal to the amount determined on the Bus Schedule, file the Bus Schedule with an attached copy of your IFTA-101 and no additional tax will be due.

If the amount of the credit on the *Michigan Bus Schedule* (Form 2350) is less than the amount of credit determined on the Michigan column of IFTA-101, file the Bus Schedule with an attached copy of your IFTA-101 and pay the additional tax due the State of Michigan.

Bus companies operating IFTA licensed motor coaches and other IFTA licensed vehicles (trucks, etc.) in the State of Michigan call (517) 636-4600 for advice on the proper filing method, the above method will not work for your type of activity.

MAILING INSTRUCTIONS

Attach *Michigan Bus Schedule* (Form 2350) to IFTA-100 and IFTA-101) and Mail to:

Customer Contact Division, Special Taxes Section
Michigan Department of Treasury
P.O. Box 30474
Lansing, MI 48909-7974

LINE - BY - LINE INSTRUCTIONS

Line 1a: Record the number of tax paid gallons that were purchased at Michigan retail stations for the tax report period.

Line 1b: Record on line 1c of the Michigan Bus Schedule all diesel fuel withdrawn from your bulk storage facilities and placed in your motor coaches for the tax period. You can only take a credit for fuel withdrawn from your bulk storage, you cannot take credit for all fuel acquired into storage for the tax report period if it has not been withdrawn. **Do not include dyed diesel fuel.**

Line 1c. Add lines 1a and 1b.

Line 2. Enter the miles your vehicles traveled in Michigan for the tax report period from your IFTA-101.

Line 3. Enter the fleet average miles per gallon for the tax report period from your IFTA-101.

Lines 4-8. The instructions for lines 4-8 are on the face of the schedule.

For more information, call (517) 636-4600.